

Sales and Use Taxes

TABLE 19—STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 2002-03

Type of business	Taxable transactions ^a			Number of permits on June 30, 2003 ^b
	Amount (In thousands)	Percent of total	Percent change from year to year	
1	2	3	4	5
Retail Stores				
Women's apparel	\$4,077,539	.91%	4.2%	10,926
Men's apparel	1,068,219	.24	-0.8	3,320
Family apparel	7,046,954	1.57	11.0	17,176
Shoes	2,244,701	.50	1.6	4,906
Apparel stores group	14,437,413	3.22	6.6	36,328
General merchandise stores	43,463,747	9.70	3.3	9,931
Drug stores ^c	5,745,181	1.28	1.2	4,454
General merchandise group	49,208,928	10.99	3.1	14,385
Gifts, art goods, and novelties	1,815,815	.41	4.0	12,889
Sporting goods	3,321,431	.74	-1.8	6,819
Florists	991,847	.22	0.3	5,572
Photographic equipment and supplies	492,090	.11	3.5	1,042
Musical instruments	1,551,459	.35	-5.8	3,390
Stationery and books	3,951,747	.88	-1.8	9,427
Jewelry	2,239,512	.50	4.8	10,844
Office, store, and school supplies	13,568,955	3.03	-0.7	17,255
Other specialties	16,079,604	3.59	7.7	127,795
Specialty stores group	44,012,460	9.83	2.4	195,033
Food stores selling all types of liquor ^c	12,585,666	2.81	1.3	5,336
All other food stores ^c	6,658,324	1.49	5.3	19,371
Food stores group	19,243,990	4.30	2.6	24,707
Eating places: no alcoholic beverages	17,605,431	3.93	4.8	50,825
Eating places: beer and wine	9,744,638	2.18	2.9	19,534
Eating and drinking: all types of liquor	11,386,020	2.54	2.0	10,574
Eating and drinking group	38,736,089	8.65	3.5	80,933
Household and home furnishings	10,233,371	2.28	9.8	26,808
Household appliance dealers	4,185,277	.93	0.2	3,795
Household group	14,418,648	3.22	6.8	30,603
Lumber and building materials	19,449,313	4.34	7.2	4,385
Hardware stores	2,943,898	.66	4.0	2,281
Plumbing and electrical supplies	3,239,585	.72	8.2	1,955
Paint, glass, and wallpaper	1,012,885	.23	-0.2	1,645
Building material group	26,645,681	5.95	6.6	10,266
New motor vehicle dealers	55,222,066	12.33	3.9	2,777
Used motor vehicle dealers	5,057,325	1.13	6.6	8,028
Automotive supplies and parts	4,937,409	1.10	1.1	15,249
Service stations	26,226,639	5.86	13.8	8,964
Automotive group	91,443,439	20.42	6.6	35,018
Packaged liquor stores	2,143,788	.48	1.2	4,953
Second-hand merchandise	515,148	.12	-1.8	7,605
Farm implement dealers	2,322,244	.52	2.8	1,348
Farm and garden supply stores	2,183,519	.49	4.0	3,943
Fuel and ice dealers	272,322	.06	-19.3	747
Mobile homes, trailers, and campers	1,144,350	.26	12.5	842
Boat, motorcycle, and plane dealers	2,662,696	.59	7.8	2,635
All other retail stores group	11,244,067	2.51	3.9	22,073
Retail Stores Totals	\$309,390,715	69.07%	4.7%	449,346
Business and Personal Services	21,692,095	4.84	-0.3	102,801
All Other Outlets	116,823,397	26.08	-2.4	474,316
Totals All Outlets	\$447,906,207	100.00%	2.5%	1,026,463
HISTORICAL DATA				
Comparable data for all outlets				
2001-02	\$436,998,016	—	-2.3%	992,558
2000-01	447,476,763	—	6.5	969,579
1999-00	420,351,635	—	12.7	958,917
1998-99	372,994,015	—	6.5	957,152

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 14, 2002 through August 13, 2003.

b. A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

c. Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.